

***What Every Member of the  
Trade Community Should Know About:***

***Tractors (HTSUS 8701)  
versus  
Heavy Industrial  
Machinery  
(HTSUS 8429 & 8430)***



An Advanced Level  
Informed Compliance Publication of the  
U.S. Customs Service

April, 2000

## **NOTICE:**

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

### *Publication History*

*First Issued: April, 2000*

## **PRINTING NOTE:**

This publication was designed for electronic distribution via the Customs Electronic Bulletin Board and Customs World Wide Website (<http://www.customs.gov>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97®. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader®.

## PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “*informed compliance*” and “*shared responsibility*,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community’s rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 and 8430)*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

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## Introduction

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Customs treatment of the tractor has had a long and interesting history which has frequently required the Customs import specialist to become conversant with such far-flung concerns as design engineering and statistical analysis. The classification of tractors has never been a clear-cut, uncomplicated operation, involving as it does the complex requirements of the suitability for use concept as well as the shifting vagaries of structural design involving tractors and certain heavy industrial machines. Over the years there has been some assistance in this process in the form of various versions of certain publications of the Customs Information Exchange (CIE): namely, the *Master Tractor Index* (MTI) and the CIE Form 35 on structural design. The MTI, in its various appearances from 1983 (the last complete update) back to its original October, 1977 version, is not being reissued here, not only because of its prohibitive length but mainly because very few, if any, of the tractors listed therein are still being imported today. While the MTI is not being revived, we are issuing herein a compendium of rulings issued under the Harmonized Tariff Schedule of the United States (HTSUS) up to the date of the publication of this document. Of course, the fact that a tractor or machine is

not listed on either the compendium of HTSUS rulings shown below or on the MTI (for those in possession of the index) is determinative of nothing. A listing on either source indicates nothing more than that a ruling was issued with respect to the article in question. It is, of course, the responsibility of the Customs Service to make the final classification decision for any particular article, guided by the information submitted by the importer, precedential guidance, and product and design knowledge. The information contained herein is intended to assist the importing community in participating in this process so that it may exercise the expected reasonable care.

At several points in this document, reference will be made to information derived from the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), which constitute the official interpretation of the Harmonized System. While not legally binding on the contracting parties, and therefore not dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System and are thus useful in ascertaining the classification of merchandise under the System. Customs believes the ENs should always be consulted. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

Please be advised that any references to tariff provisions, legal notes or other citations are those which were in effect on the date of this publication and are used for discussion purposes only. You are urged to consult the current edition of these references for the most up-to-date information.

## **Tractors - General**

The term "tractors" was not defined in the Tariff Schedules of the United States, the predecessor to HTSUS. However, this didn't cause any real problems since the Brussels Nomenclature definition was referred to any time a discussion was undertaken. That definition was adopted almost word for word for use in the HTSUS and may be found in Legal Note 2 to Chapter 87, HTSUS:

For the purposes of this chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

Tractors are provided for in heading 8701, HTSUS, which includes all tractors other than tractors of the type used on railway station platforms (heading 8709). The



pertinent tariff provisions are as follows:

8701	Tractors (other than tractors of heading 8709):	
8701.10.0000	Pedestrian controlled tractors	
8701.20.00	Road tractors for semi-trailers	
	New:	
15	G.V.W. not exceeding 36,287 kg	
45	G.V.W. exceeding 36,287 kg	
80	Used	
8701.30	Track-laying tractors:	
8701.30.10	Suitable for agricultural use	
	New:	
15	With a net engine power of less than 93.3 kW	
30	With a net engine power of 93.3 kW or more but less than 119.4 kW	
45	With a net engine power of 119.4 kW or more but less than 194 kW	
60	With a net engine power of 194 kW or more but less than 257.4 kW	
75	With a net engine power of 257.4 kW or more	
90	Used	
8701.30.50	Other	
	New:	
15	With a net engine power of less than 93.3 kW	
30	With a net engine power of 93.3 kW or more but less than 119.4 kW	
45	With a net engine power of 119.4 kW or more but less than 194 kW	
60	With a net engine power of 194 kW or more but less than 257.4 kW	
75	With a net engine power of 257.4 kW or more	

90	Used
8701.90	Other:
8701.90.10	Suitable for agricultural use
01	Log skidders
	Other:
	New:
05	Power take-off (PTO) type: With a PTO of less than 14.9 kW
10	With a PTO of 14.9 kW or more but less than 22.4 kW
15	With a PTO of 22.4 kW or more but less than 29.8 kW
30	With a PTO of 29.8 kW or more but less than 44.8 kW
35	With a PTO of 44.8 kW or more but less than 59.7 kW
40	With a PTO of 59.7 kW or more but less than 74.6 kW
45	With a PTO of 74.6 kW or more but less than 89.5 kW
50	With a PTO of 89.5 kW or more but less than 104.4 kW
55	With a PTO of 104.4 kW or more but less than 119.4 kW
60	With a PTO of 119.4 kW or more but less than 134.3 kW
65	With a PTO of 134.3 kW or more
70	Other
90	Used

8701.90.50	Other
15	With a net engine power of less than 223.8 kW.
20	With a net engine power of 223.8 kW or more but less than 373 kW
25	With a net engine power of 373 kW or more

At a glance, it can be seen that there are four major break-outs of tractors under heading 8701: pedestrian controlled tractors (8701.10) road tractors for semi-trailers (8701.20) track-laying tractors (8701.30) and all Other tractors (8701.90). **Not a part of this publication are the road tractors for semi-trailers described in subheading 8701.20.00, HTSUS.**

Pedestrian controlled tractors (subheading 8701.10) are small tractors, used largely for agricultural purposes, but may sometimes serve industrial purposes, and are equipped with a single driving axle carried on one or two wheels. As with tractors in general, they are designed for use with interchangeable implements which they may operate by means of a general-purpose power take-off. They are not usually fitted with a seat and the steering is effected by means of two handles. Some types, however, also have a one- or two-wheeled rear carriage with a seat for the driver. See Customs Service Headquarters (HQ) ruling 961255 of November 11, 1998, for an example of this type tractor.

The chassis of a tractor may be also be mounted on tracks or on a combination of wheels and tracks (these are the track-laying-type tractors of subheading 8701.30) or on wheels only (these are the other type tractors of subheading 8701.90). Each of these types is further differentiated between tractors which are suitable for agricultural use and tractors for other than that use. This latter distinction will be clarified later in this publication.

The paramount requirement for any vehicle which is said to be a tractor is that it meet the definition of the term given in legal note 2 to Chapter 87 cited above, that is, that it be a vehicle constructed essentially for hauling or pushing another vehicle, appliance or load. This is at the heart of the versatility of this vehicle and the characteristic which distinguishes it from tractive-type, purpose-built machines classified elsewhere than in heading 8701. We will elaborate on this point later.

The tractor's versatility is most easily, if not always, demonstrated through the addition of a so-called three-point hitch and/or a power take-off (PTO). These built-in components of tractors enable the tractor to push or pull and operate another implement which is designed for some kind of work: plowing, digging, loading, cultivating, spraying and so forth. As stated in legal note 2 to Chapter 87 and echoed in the ENs,

interchangeable machinery and working tools designed for fitting to tractors are classified separately from the tractor, even if presented with or on the tractor. See New York (NY) ruling 811315 of June 15, 1995 for an example of this principle.

Where required by the tariff, the power ratings of the tractor's engine or PTO will determine the subheading where the tractor is classified. For Other tractors of the PTO type, the power rating of the tractor's PTO will determine the subheading classification, while the net engine power rating will determine the particular classification for the balance of the tractor universe. Power ratings given in horsepower may be converted for HTSUS requirements by multiplying the horsepower rating by 0.7457 to yield the required kilowatt rating.

The ENs present additional general knowledge and guidance about tractors. For example, the ENs state that tractors are not fitted with coachwork although they may have seats for the crew or driving cab. This ignores advancements in the creature comforting of tractor cabs in recent years, including air conditioning, stereo and CD systems, and other interior upgrading. However, this notwithstanding, it should be understood that parts of general use covered by Note 2 of Section XV, insofar as they refer to any heading covering coachwork, more specifically, heading 8302, HTSUS, will not include coachwork for the interior of tractors. More on this in the section on Parts.

The ENs also state that the heading includes tractors fitted with winches. Such articles can typically be found on the log skidders of subheading 8701.90.1001, HTSUS. Moreover, log skidders routinely include special dozer blades, as standard equipment, which aid in the pushing of logs around for skidding purposes. This might appear to be at odds with the direction expressed by legal note 2 to Chapter 87 that machines designed for fitting to tractors as interchangeable equipment remain classified in their respective headings even if mounted on the tractor at the time of presentation. It should be understood in the case of log skidders that the special dozer blades are not interchangeable equipment, but are part of the basic design of these specialty tractors. For that reason, dozer blades on log skidders, as well as the winches, are not subject to the requirement for separate entry of interchangeable working tools.

The ENs attempt to address the most difficult and constantly recurring problem that confronts those trying to distinguish between the tractors of Chapter 87 and tractor-like machines of Chapter 84 of the HTSUS. This issue will be addressed in a more detailed section further on, but it is important to note here that the ENs can be cited as authority for the generalized distinctions they make between tractors and tractor-like machines in several places in the ENs. For example, the ENs state that:

propelling bases forming an integral part of a machine designed for handling, excavating, etc., can be distinguished from the tractors of this heading [8701] by their special constructional features... For instance, the

propelling bases not covered by this heading [8701] incorporate robust elements ... to carry the actuating equipment for the working tools.

## **Tractors Suitable for Agricultural Use**

Once a determination has been made that a particular unit is a tractor, the next question to ask is whether it is a tractor suitable for agricultural use. Subheadings 8701.30.10 and 8701.90.10, HTSUS, provide for tractors suitable for agricultural use. The phrase "suitable for agricultural use" has been interpreted by the courts as requiring that a tractor be actually, practically, and commercially fit for such use. Suitability does not require that the tractor be chiefly used in agricultural pursuits, but there must be evidence of more than a casual, incidental, exceptional or possible use in this area. There must be evidence of substantial actual use in a recognized agricultural pursuit. *U.S. v. F.W. Myers & Co., Inc.*, C.A.D 1097, 476 F.2d 1377 (1973); see also HQ ruling 951506 of May 29, 1992.

What are those factors which weigh most heavily in favor of a finding of suitability for agricultural use? The following, in no particular order, should be consulted when one is looking to support a suitability claim:

1. Sales literature showing the tractor's specifications. Do these specifications place the tractor in the same class or kind of tractor which has previously been ruled upon to be suitable for agricultural use, either in the Master Tractor Index or in later rulings? One thing that should be kept in mind when referring to any list like the MTI or the HTSUS list of rulings is that many tractor manufacturers make more than one version of the same tractor model. A special application (SA) version of a tractor may be the same size and have the same outward appearance as the basic model but be modified in such a way that it is no longer classifiable like the standard tractor from which it is derived. This is not to suggest that any additional prefixes tacked onto the base model designation, or differing slightly from it, are going to result in a different classification - only that it may warrant further inquiry. Oftentimes, a different or additional number or letter prefix or suffix to the base model designates nothing more than the model year, the country of origin, a feature like four-wheel drive, or an insignificant engineering change that would not affect the classification.
2. Warranty information and product end use certificates showing actual use in recognized agricultural end pursuits such as land clearing, soil conservation, site preparation, irrigation, land reclamation, logging, and general agricultural.
3. What division of a company is marketing the tractor to what class of purchaser? If more than one division is involved, what are the combined sales to end users identified as agricultural?
4. Is it commercially realistic to sell the model under consideration to agricultural

end users? Is there a competing model which does not sell to the agricultural market and why?

5. The advertising material and marketing approach, by its very nature, should show agricultural intent. The product may be shown in use with recognizable agricultural tools such as spreaders, rakes, harrows, plows, etc.

6. When required to be demonstrated, agricultural use must be substantial and not merely casual or accidental. This may prove to be problematical since there is no hard and fast rule as to what constitutes a substantial use. Suffice it to say that the amount should be more than just a few.

See HQ ruling 951043 of May 15, 1992 for a good illustration of the process involved in determining whether a tractor is suitable for agricultural use.

## **Machinery of Headings 8429 and 8430**

At this point we will now examine the machinery of headings 8429 and 8430 as a backdrop to contrasting them with the tractors of Chapter 87 in the next section of this publication.

The machines of heading 8429 are all self-propelled earth digging, excavating or compacting machines which are explicitly cited in the heading. These are bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Because of apparent visual similarities, it sometimes happens that certain machines of this heading are frequently confused with the tractors of Chapter 87.

The machinery of heading 8430 covers machinery, other than the machinery of headings 8429 and 8432, for attacking the earth's crust or for preparing or compacting the terrain. It also includes pile-drivers, pile-extractors, snow-ploughs and snow-blowers. The ENs for this heading, as they relate to self-propelled and multi-function machines, also apply to the machinery of heading 8429.

Excavating machines which are fitted on wagons and trucks of a kind which impart the essential character of railway rolling stock are generally classified in heading 8604 as railway maintenance or service vehicles. Railroad ballast excavators-screening machines are often mounted on wagons and trucks meeting this condition. However, excavating machines and the like mounted on trucks or platforms which do not conform to the specifications of true rolling stock are not classified in Chapter 86 but remain in heading 8430.

Certain working parts, for example, levelling blades or dozer blades, of the machines of these headings may be mounted on tractors. Such working parts or tools

are subsidiary equipment for occasional work. Generally, they are relatively light and can be mounted or changed at the work site by the user. These working tools remain in heading 8430 provided they constitute machinery of the heading or in heading 8431 if they are parts of those machines, even if presented with the tractor. The tractor itself, of course, is classified separately in heading 8701.

However, headings 8429 and 8430 cover self-propelled machines in which the propelling base, the operating controls, the working tools and their actuating equipment are especially designed for fitting together to form an integral mechanical unit. It is sometimes difficult to distinguish the machinery of these headings from the vehicles of heading 8701. HQ ruling 955502, of March 31, 1994 cited the ENS to heading 8701 to rule certain tractor-backhoe-loaders out of heading 8701 and in to heading 8429, as follows:

Relevant ENS at p. 1424, state that heading 87.01 does not cover propelling bases specially designed, constructed or reinforced to form an integral part of a machine performing a function such as lifting, excavating, levelling, etc., even if the propelling base uses traction or propulsion for the execution of this function. The ENS continue on p. 1425, under the heading TRACTORS FITTED WITH OTHER MACHINERY, 'As a general rule, propelling bases forming an integral part of a machine designed for handling, excavating, etc., can be distinguished from the tractors of [heading 87.01] by their special constructional features (shape, chassis, means of locomotion, etc.). For propelling bases of the tractor type, various technical features relating essentially to the structure of the complete unit and to equipment specially designed for functions other than hauling or pushing should be taken into consideration. For instance, the propelling bases not covered by [heading 87.01] incorporate robust elements (such as supporting blocks, plates or beams, platforms for swiveling cranes) forming a part of or fixed, generally by welding, to the chassis body framework to carry the actuating equipment for the working tools.'

Propelling bases resembling tractors, but which are specially designed, constructed or reinforced to form an integral part of a machine performing one of the functions mentioned in headings 8429 or 8430 remain in these headings as incomplete machines having the essential features of complete machines of the same kind. Propelling bases potentially classifiable in headings 8425 to 8430, because they can be equipped with several different working parts, are classified according to Note 3 to Section XVI (multi-function machines or composite machines) or by GRI 3(c), last occurring tariff number if no specific function of those headings prevails. A more detailed description of design characteristics as they help determine the classification of these machines vis-a-vis tractors follows below.

## Tractor or Machine?

One of the continuing difficulties that a classifier faces who handles vehicles in Chapter 87 and/or machinery in Chapter 84 is the challenge of distinguishing the oftentimes similar-looking (and sometimes similar performing) breeds of equipment that are frequently mistaken for each other. This gray area has long been a source of confusion when attempting to classify this merchandise. In September 1979, the Customs Information Exchange published a Form 35 information issuance, which dealt essentially with the design characteristics which help to differentiate a tractor from a tractor-like machine.

Put very simply, tractors are versatile vehicles, which feature speed of interchangeability of working tools as a major characteristic, while tractor-like machines are designed exclusively for a particular function or group of related functions. Quite clearly, there would be no problem distinguishing between a mechanical shovel with a 3600 revolving superstructure and a typical agricultural tractor. The difficulty, of course, arises when attempting to distinguish between similar looking tractor-like propelling bases which might be encountered when comparing a front-end shovel loader and a tractor fitted with a loader. It is not enough to say that an article apparently meets the definition of a tractor contained in the legal notes. It must be shown how and why that is so or, in the case of the negative, how and why an article meets the description of a machine of Chapter 84. The CIE Form 35 contained a list of questions, which still have validity when addressing that issue. For this reason, they are set forth as follows:

1. Does the unit meet the definition of a tractor - a wheeled or tracked vehicle constructed essentially for hauling or pushing another vehicle, appliance or load? Is it known as a tractor? By what names or names may the unit be known?
2. Is the unit marketed and sold as a tractor? In contrast, it is sold for the primary purpose of moving and lifting earth, minerals and ores? If appropriate, what is the meaning of any prefix and/or suffix to the model number? What specifically are the structural and design differences between the original model and the model under consideration?
3. Does the sales literature refer to it as a tractor or does it suggest it is more than a tractor? Sales literature will be needed as well as any other documentation which can show the model's uses, dimensions, tire sizes, horsepower, transmission, attachments, options, etc.
4. Is it used as a tractor in the country of exportation or other countries? What are the uses of the vehicle, including any applications in land reclamation, contour plowing, irrigation work, farm pond development, and land clearing activities?
5. Is it suitable for agricultural use? Is it actually, practically and commercially fit for



agricultural use? Is that use substantial actual use in agricultural pursuits? The importer should submit any supporting documentation.

6. Is the unit of the same class or kind of tractor as listed on the MTI or other list?
7. If the answer to number 6 is "no," to what class or kind of vehicle does it belong? In a given case, is it in its own class?
8. Are all the accessories, loader and bucket, for example, interchangeable on the propelling base? Are they readily removable by the operator in a relatively short time?
9. Are the accessories and working tools permanently attached? Do you have an integrated unit put together to answer to a particular application or group of associated applications?
10. Is the unit, when stripped of all its accessories and working tools, considered to be a tractor, an excavator, a bulldozer, a loader, an automotive chassis, an unfinished special purpose vehicle, a self-propelled works truck or platform tractor, or some other lifting, handling, loading or unloading machinery?
11. When the accessories and working tools are removed, is the propelling base which remains an operational vehicle capable of adapting to such attachments as spreaders, plows and harvesting machines?
12. Do the design features of the unit include any of the characteristics listed on the next page? These features are associated with excavators, bulldozers and loaders.
13. Are sales figures available for each model, sorted by marketing division (agricultural, industrial, or both) since production began? Also requested would be the totals with regard to intended use as indicated in writing to the dealer at the time of purchase. If a unit is said to be suitable for agricultural use but there have been no sales for such use, what are the reasons for this situation?
14. Can affidavits of actual use and state sales tax exemption forms be obtained from end users if necessary?

The CIE Form 35 also included a section on the design characteristics of excavators, bulldozers and loaders, the machines most closely related to the typical tractor design. Some of those listed characteristics are somewhat out of date and have been modified for this publication. Generally, these machines are purposely built for the primary function of moving and lifting earth, minerals and ores. Here are the design characteristics that these machines share in common, to a greater or lesser degree:

1. They are constructed from the ground up; that is, they are designed exclusively

for a specific application or group of closely related applications.

2. These units usually have a brawny, heavy frame designed to absorb and withstand the constant stress and shock of high production digging and loading. The units are usually low profile, with low subframe posts for that purpose. Because of the low profile look, these units may incorporate a heavy belly pan to protect the oil pan from being damaged from rocks and debris over which these units habitually drag.

3. They are built with heavy supporting blocks, plates and beams. Front-end shovel loaders have a special subframe known as a loader tower, which resists shock and loading stresses and protects the lift cylinders and lines

4. Crawler variety machines are apt to have longer tracks to increase the stability of the base.

5. The working tools of these machines, for example, loaders and bulldozer blades, are permanently attached. These tools are bolted into place and are not easily removed. Therefore, they do not provide a high speed of interchangeability that is required of a tractor in agricultural use. Integrated tool carriers, usually classified in heading 8429, HTSUS, have a variety of interchangeable attachments but the lifting arms are permanently in place.

6. These units have built-in controls, usually right on the dashboard, and are there for the specific purpose of accomplishing the machine's function. There is no power take-off involved; the hydraulics operate directly from the machine's engine.

7. Loaders have an automatic kick-out device (stop operating feature) which is usually adjustable up to full lift height.

8. Certain excavators have a platform for a swiveling crane (slewing ring).

9. Most heavy-duty machinery will have counterweights and counterbalancing to assure optimal machine performance. Without this feature operation would be very unstable at best.

10. These machines are not readily adaptable to other types of attachments such as seed spreaders, harvesting machines and plows. Only tractors have such versatility designed-in.

11. Industrial machines have special gearing to allow for back and forth work at roughly the same speed. For example, they allow for instantaneous button-operated forward and reverse at the same selected gear. They incorporate specialized transmissions to allow for the frequent changes in load and direction. Hydraulic clutches and torque converters are now common features of both tractors and machines.

## Parts

The classification of parts of tractors and machines provides a challenge equal to, if not surpassing, that of classifying the whole goods themselves. Close attention must be paid to the various legal notes and Explanatory Notes as they lay out classification guidelines and directions. The process is complicated further because parts for tractors are provided for in Section XVII while parts for machines are found in Section XVI and there are differences in the classification guidelines for the two sections, which can be quite challenging.

The legal notes to Section XVII, wherein heading 8701 is found, as part of Chapter 87, cover the classification of the parts of the tractors of heading 8701. Generally, tractor parts are classified in heading 8708, which provides for parts and accessories of the motor vehicles of headings 8701 to 8705. We say “generally” because not every thing that is a part of a tractor is classified as a part, for tariff purposes.

Section XVII legal notes 2 and 3 are important starting points for the classification of the parts of heading 8701:

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016)
- (b) Parts of general use, as defined in note 2 to section XV, of base metal (section XV) or similar goods of plastics (chapter 39)
- (c) Articles of chapter 82 (tools)
- (d) Articles of heading 8306
- (e) Machines or apparatus of headings 8401 to 8479, or parts thereof articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483
- (f) Electrical machinery or equipment (chapter 85)
- (g) Articles of chapter 90

- (h) Articles of chapter 91
- (ij) Arms (chapter 93)
- (k) Lamps or lighting fittings of heading 9405 or
- (l) Brushes of a kind used as parts of vehicles (heading 9603).

3. References in chapters 86 to 88 to parts or accessories do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

Section XVII note 2 lays out a listing of exclusions - those goods which are not to be classified as a part or accessory within any such headings in the section. Very simply, if an article is found among this list of exclusions, then it cannot be classified in Section XVII. For example, if a component part of a tractor is a part of general use as defined in Note 2 to Section XV, then it is excluded from classification in heading 8708 for our purposes by Section XVII Note 2(b). See HQ ruling 954932 of November 12, 1993, for an example of such an exclusion.

Section XVII note 3 provides that for parts and accessories to be classified as such in Section XVII they must be suitable for use solely or principally with the articles of the section. If, for example, brakes which are imported for use with a certain tractor may sometimes be used in certain machinery of Section XVI, then those brakes must be principally used in the tractors of heading 8701 in order to be classified in heading 8708. This gets a little more complicated but we'll cover that complication below when we discuss machinery parts.

The General Rules of Interpretation (GRIs) also play a critical role in the classification of tractor parts as well. Thus, if an article is more specifically provided elsewhere than as a part in heading 8708, by virtue of the GRIs, then it will be classified in the more specific heading, despite the fact that it is not among the exclusions of Section XVII Note 2 and is suitable for use solely or principally with the goods of Section XVII within the strictures of Section XVII Note 3. For example, seats suitable for use solely or principally with tractors are classified in heading 9401 because that heading, which provides for seats, is more specific than heading 8708, which is a parts provision. The language of heading 9401 is more exclusive than the language of heading 8708, hence more difficult to satisfy and therefore more specific.

The Explanatory Notes reiterate the process just outlined and provide ample specific guidance on product coverage as well:

### (III) PARTS AND ACCESSORIES

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It should, however, be noted that these headings [of Section XVII] apply **only** to those parts or accessories which comply with **all three** of the following conditions :

- (a) They must not be excluded by the terms of Note 2 to this Section....
- and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88....
- and (c) They must not be more specifically included elsewhere in the Nomenclature....

The ENs provide a partial listing of those goods more specifically provided elsewhere than as parts of Section XVII:

- (C) Parts and accessories covered more specifically elsewhere in the Nomenclature.

Parts and accessories, even if identifiable as for the articles of this Section, are excluded if they are covered more specifically by another heading elsewhere in the Nomenclature, e.g. :

- (1) Profile shapes of vulcanised rubber other than hard rubber, whether or not cut to length (heading 40.08).
- (2) Transmission belts of vulcanised rubber (heading 40.10).
- (3) Rubber tyres, interchangeable tyre treads, tyre flaps and inner tubes (headings 40.11 to 40.13).
- (4) Tool bags of leather or of composition leather, of vulcanised fibre, etc. (heading 42.02).
- (5) Bicycle or balloon nets (heading 56.08).
- (6) Towing ropes (heading 56.09).
- (7) Textile carpets (Chapter 57).
- (8) Unframed safety glass consisting of toughened or laminated glass, whether or not shaped (heading 70.07).
- (9) Rear-view mirrors (heading 70.09 or Chapter 90 - see the corresponding Explanatory Notes).

- (10) Unframed glass for vehicle headlamps (heading 70.14) and, in general, the goods of Chapter 70.
- (11) Flexible shafts for speed indicators, revolution counters, etc. (heading 84.83).
- (12) Vehicle seats of heading 94.01.

The classification of parts of the machinery covered by this publication is governed by Note 2 to Section XVI:

Subject to note 1 to this section, note 1 to chapter 84 and to note 1 to chapter 85 [**these notes list exclusions**], parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of chapters 84 and 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517
- (c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

The first category of parts includes those parts specifically provided for in the headings in Chapters 84 or 85 and thereby classified therein. (See General Explanatory Note II to Section XVI on Parts). Thus, for example, pumps and compressors are provided for by name in headings 8413 and 8414, respectively.

The second category of parts, covered by Section Note 2(b), covers those which have may general use with various machines but can be recognized as being parts of a particular machine or group of machines of the same heading by virtue of being suitable for use solely or principally with the machine(s) in question . Most of the headings of Section XVI provide for "parts thereof" of the machinery in those headings. By this rule, if a part is suitable for use solely or principally with a particular kind of machine or a number of machines of the same heading, then it is classified under the parts thereof provision(s). However, as the General Explanatory Note on Parts states, there are

separate parts headings for machines of related headings. Thus, for example, parts suitable for use solely or principally with the engines of headings 8407 and 8408 are provided for in heading 8409 while the parts of the machinery of headings 8425 to 8430 are provided for in heading 8431.

The third category of parts, covered by Section Note 2(c), are those which have general use in machines but are not suitable for use solely or principally with a particular machine or group of related machines. Such parts are to be classified in the parts group headings cited in the Note if they are not suitable for sole or principal use with a particular machine or a number of machines of the same heading but are suitable for sole or principal use with the machines of more than one heading in one of the parts groups cited in the Note or, failing that, in heading 8485 or 8548. For example, a seat which is principally used on several machines of headings 8429 and 8430, with neither heading being the principal use, would be still be classified in heading 8431. However, a seat which may be used in the machinery of headings 8429, 8432, and 8436 would be classified in heading 8485 if not principally used in any one of the machines or headings cited.

You may have noticed that seats principally used in the machinery of Section XVI are NOT classified in heading 9401 as are the seats principally used on the tractors of heading 8701, relative specificity notwithstanding. This is because of the language of Section XVI Note 2. The U. S. Customs Service has found that Section XVI Note 2 is special language which governs the classification of the parts of Section XVI to the exclusion of provisions which might require otherwise and has thus concluded that in classifying the parts of Section XVI, there is no need to examine Additional U.S. Rule of Interpretation 1(c), which generally applies to the classification of parts in the HTSUS. In the classification of parts of Section XVI we need only proceed to the section and chapter notes for guidance. Note 2 to Section XVI specifically states how parts of machines are to be classified. See HQ 954853 of November 22, 1993.

The classification of the parts of the vehicles and machines of this publication is to be approached cautiously and strictly guided by the section and chapter notes and the appropriate ENs. As a helpful guide we are including below a list of some of the provisions where the more common of the parts of these vehicles and machines are classified. Please note that this list is advisory only and does not reflect the official Customs position on how all parts thus identified should be classified.

<b>Description</b>	<b>HTSUS</b>
Air conditioners	8415
Alternators, spark plugs & other starting equipment	8511
Batteries, electric storage-type	8507
Bearings, ball or roller type	8482
Bearings, housed or plain shaft type	8483

Belts, rubber	4010
Bolts, nuts, pins, rivets & other steel fasteners	7318
Cable, harnesses & wiring, electrical	8544
Cable, non-electric, of steel	7312 <sup>a</sup>
Camshafts, crankshafts & other transmission shafts	8483 <sup>b</sup>
Chain, steel	7315
Clutches (including PTO's), flywheels & pulleys	8483 <sup>b</sup>
Conveyors, hoists, winches & loading machinery	8428
Electrical fuses, relays & switches	8536
Electrical resistors	8533
Electrical transformers	8504
Fans, blowers & compressors (incl. turbochargers)	8414
Filters	8421
Flywheels	8483 <sup>b</sup>
Gauges for measuring liquids or gases	9026
Gaskets, washers & other seals of cork	4504
Gaskets, washers & other seals of paper	4823
Gaskets, washers & other seals of plastic	3926
Gaskets, washers & other seals of rubber	4016
Gasket kits with gaskets of dissimilar composition	8484
Gears, gearing, gear boxes & other speed changers	8483 <sup>b</sup>
Generators	8511
Hinges & other fittings & mountings of base metal	8302
Horns & other sound or visual signaling equipment	8512
Hoses, rubber	4009
Knives & cutting blades for machinery	8208
Motors, electric	8501
Motors, hydraulic or pneumatic (incl. cylinders)	8412
Pulleys	8483 <sup>b</sup>
Seats & other furniture	9401 <sup>c</sup>
Snowblowers	8430
Springs, steel	7320
Thermostats	9032
Tires	4011
Tool kits consisting of different handtools	8205
Valves	8481
Windshield/window safety glass	7007

<sup>a</sup> If the cables assume the character of articles of another heading they are classified as a part of the article they control. See HQ ruling 953111 of January 4, 1993.

<sup>b</sup> If these are suitable for use solely or principally in the vehicles of Chapter 87 vehicles and are integral parts of engines, they are classifiable in heading 8483; if



not integral parts of engines, then they are classifiable in heading 8708. See Section XVII Note 2 (e).

- <sup>c</sup> Seats and other furniture for goods of Chapter 84 are classifiable as parts of those goods in the appropriate Chapter 84 heading because of Section XVI, Note 2(b).

## List of Tractor Rulings Under The HTSUS AS OF APRIL, 2000

This section lists rulings dealing with tractors issued by Headquarters and New York since the inception of the HTSUS. The listing is by make and model and identifies the classification, the type of tractor (AGR = suitable for agricultural use; OTH = other tractors and PED = pedestrian controlled tractors), the pertinent ruling number and any appropriate remarks.

<u>MAKE</u>	<u>MODEL</u>	<u>HTSUS #</u>	<u>TYPE</u>	<u>RULING</u>	<u>REMARKS</u>
AGCO ALLIS	8775	8701.90.1040	AGR	C86743	
AGCO ALLIS	8785	8701.90.1045	AGR	C86745	
AGCO ALLIS	9735	8701.90.1050	AGR	C86567	
AGCO ALLIS	9745	8701.90.1055	AGR	C86668	
AGRALE	4100	8701.90.10	AGR	846057	
AGRALE	4300	8701.90.10	AGR	846057	
BCS AMERICA	201	8701.10.0000	PED	874510	
BCS AMERICA	203	8701.10.0000	PED	874510	
BCS AMERICA	205	8701.10.0000	PED	874510	
BCS AMERICA	602	8701.10.0000	PED	874510	
BCS AMERICA	605	8701.10.0000	PED	874510	
BCS AMERICA	715	8701.10.0000	PED	874510	
BCS AMERICA	725	8701.10.0000	PED	874510	
BCS AMERICA	737	8701.10.0000	PED	874510	
BOMBARDIER	BM50	8701.90.1035	AGR	845337	UTILITY TRACTOR
BOMBARDIER	BR400	8701.30.5045	OTH	845337	SNOW GROOMING TRACTOR
BOMBARDIER	SK252	8701.30.50	OTH	845337	SNOW GROOMING TRACTOR
BOMBARDIER TRACTOR	SW48	8701.30.5015	OTH	845337	SIDEWALK/SNOWPLOW
CARRARO	N/A	8701.90.10	AGR	954000	USED WITH TREE SHAKER
CATERPILLAR	35	8701.30.1045	AGR	B87382	
CATERPILLAR	45	8701.30.1045	AGR	B87382	
CATERPILLAR	55	8701.30.1045	AGR	B87382	
CATERPILLAR	65D	8701.30.1045	AGR	B87382	
CATERPILLAR	75D	8701.30.1060	AGR	B87382	
CATERPILLAR	85D	8701.30.1075	AGR	B87382	
CATERPILLAR	508	8701.90.1001	AGR	081641	LOG SKIDDER
CATERPILLAR	515	8701.90.1001	AGR	B87382	
CATERPILLAR	518	8701.90.1001	AGR	873017	

CATERPILLAR	518	8701.90.1001	AGR	081641	
CATERPILLAR	525	8701.90.1001	AGR	B87382	
CATERPILLAR	527	8701.90.1001	AGR	B87382	
CATERPILLAR	776D	8701.90.5025	OTH	B87382	
CATERPILLAR	784B	8701.90.5025	OTH	B87382	
CATERPILLAR	814F	8701.90.5015	OTH	B87382	
CATERPILLAR	824G	8701.90.5020	OTH	B87382	
CATERPILLAR	834B	8701.90.5020	OTH	B87382	
CATERPILLAR	D3C	8701.30.1015	AGR	873017	
CATERPILLAR	D3C	8701.30.1015	AGR	B87382	
CATERPILLAR	D4C	8701.30.1015	AGR	873017	
CATERPILLAR	D4C	8701.30.1015	AGR	B87382	
CATERPILLAR	D4H	8701.30.1015	AGR	873017	
CATERPILLAR	D4HTSK	8701.30.1015	AGR	B87382	LOG SKIDDER
CATERPILLAR	D5C	8701.30.1015	AGR	B87382	
CATERPILLAR	D5H	8701.30.1015	AGR	873017	
CATERPILLAR	D5M	8701.30.1015	AGR	B87382	
CATERPILLAR	D6D	8701.30.1015	AGR	873017	
CATERPILLAR	D6G	8701.30.1030	AGR	B87382	
CATERPILLAR	D6H	8701.30.1045	AGR	873017	
CATERPILLAR	D6M	8701.30.1030	AGR	B87382	
CATERPILLAR	D6R	8701.30.1045	AGR	B87382	
CATERPILLAR	D7G	8701.30.1045	AGR	873017	
CATERPILLAR	D7G	8701.30.1045	AGR	B87382	
CATERPILLAR	D7H	8701.30.1045	AGR	873017	
CATERPILLAR	D7R	8701.30.1045	AGR	B87382	
CATERPILLAR	D8L	8701.30.5060	OTH	873017	
CATERPILLAR	D8R	8701.30.5060	OTH	B87382	
CATERPILLAR	D9R	8701.30.5075	OTH	B87382	
CATERPILLAR	D10R	8701.30.5075	OTH	B87382	
CATERPILLAR	D11R	8701.30.5075	AGR	B87382	
CATERPILLAR	D3CLGP	8701.30.1015	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D3CXL	8701.30.1015	AGR	B87382	
CATERPILLAR	D4CLGP	8701.30.1015	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D4CXL	8701.30.1015	AGR	B87382	
CATERPILLAR	D5CLGP	8701.30.1015	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D5CXL	8701.30.1015	AGR	B87382	
CATERPILLAR	D5MLGP	8701.30.1015	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D5HLGP	8701.30.1015	AGR	873017	
CATERPILLAR	D6HLGP	8701.30.1045	AGR	873017	
CATERPILLAR	D6HWD	8701.30.5045	OTH	873017	WASTE DISPOSAL
CATERPILLAR	D6MLGP	8701.30.1030	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D6MWH	8701.30.5030	OTH	B87382	WASTE HANDLING
CATERPILLAR	D6RLGP	8701.30.1045	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D6RWHA	8701.30.5045	OTH	B87382	WASTE HANDLING
CATERPILLAR	D6RXL	8701.30.1045	AGR	B87382	
CATERPILLAR	D6RXR	8701.30.1045	AGR	B87382	
CATERPILLAR	D7HWD	8701.30.5045	OTH	873017	WASTE DISPOSAL
CATERPILLAR	D7RLGP	8701.30.1045	AGR	B87382	LOW GROUND PRESSURE
CATERPILLAR	D7RWHA	8701.30.5045	OTH	B87382	WASTE HANDLING
CATERPILLAR	D7RXR	8701.30.1045	AGR	B87382	
CATERPILLAR	D8RWHA	8701.30.5060	OTH	B87382	WASTE HANDLING
CATERPILLAR	D9RWHA	8701.30.5075	OTH	B87382	
CATERPILLAR	D10RWHA	8701.30.5030	OTH	B87382	

DEERE & CO	210	8701.90.1005	AGR	846116
DEERE & CO	212	8701.90.1005	AGR	846116
DEERE & CO	214	8701.90.1005	AGR	846116
DEERE & CO	216	8701.90.1005	AGR	846116
DEERE & CO	240	8701.90.1005	AGR	846116
DEERE & CO	260	8701.90.1005	AGR	846116
DEERE & CO	265	8701.90.1005	AGR	846116
DEERE & CO	285	8701.90.1005	AGR	846116
DEERE & CO	316	8701.90.1005	AGR	846116
DEERE & CO	318	8701.90.1005	AGR	846116
DEERE & CO	322	8701.90.1005	AGR	846116
DEERE & CO	330	8701.90.1005	AGR	846116
DEERE & CO	332	8701.90.1005	AGR	846116
DEERE & CO	420	8701.90.1010	AGR	846116
DEERE & CO	430	8701.90.1010	AGR	846116
DEERE & CO	550	8701.90.1015	AGR	846116
DEERE & CO	650	8701.90.1005	AGR	846116
DEERE & CO	655	8701.90.1005	AGR	846116
DEERE & CO	670	8701.90.1005	AGR	846116
DEERE & CO	750	8701.90.1005	AGR	846116
DEERE & CO	755	8701.90.1005	AGR	846116
DEERE & CO	770	8701.90.1010	AGR	846116
DEERE & CO	840	8701.90.1015	AGR	846116
DEERE & CO	855	8701.90.1005	AGR	846116
DEERE & CO	870	8701.90.1010	AGR	846116
DEERE & CO	930	8701.90.1030	AGR	846116
DEERE & CO	940	8701.90.1015	AGR	846116
DEERE & CO	970	8701.90.1015	AGR	846116
DEERE & CO	995	8701.90.1010	AGR	846116
DEERE & CO	1040	8701.90.1030	AGR	846116
DEERE & CO	1070	8701.90.1015	AGR	846116
DEERE & CO	1130	8701.90.1030	AGR	846116
DEERE & CO	1140	8701.90.1030	AGR	846116
DEERE & CO	1450	8701.90.1030	AGR	846116
DEERE & CO	1630	8701.90.1030	AGR	846116
DEERE & CO	1640	8701.90.1030	AGR	846116
DEERE & CO	1650	8701.90.1030	AGR	846116
DEERE & CO	2030	8701.90.1035	AGR	846116
DEERE & CO	2120	8701.90.1035	AGR	846116
DEERE & CO	2130	8701.90.1035	AGR	846116
DEERE & CO	2140	8701.90.1035	AGR	846116
DEERE & CO	2150	8701.90.1030	AGR	846116
DEERE & CO	2155	8701.90.1030	AGR	846116
DEERE & CO	2250	8701.90.1030	AGR	846116
DEERE & CO	2350	8701.90.1030	AGR	846116
DEERE & CO	2355	8701.90.1030	AGR	846116
DEERE & CO	2550	8701.90.1035	AGR	846116
DEERE & CO	2555	8701.90.1035	AGR	846116
DEERE & CO	2640	8701.90.1035	AGR	846116
DEERE & CO	2750	8701.90.1035	AGR	846116
DEERE & CO	2755	8701.90.1035	AGR	846116
DEERE & CO	2855	8701.90.1040	AGR	846116
DEERE & CO	2950	8701.90.1040	AGR	846116
DEERE & CO	2955	8701.90.1040	AGR	846116
DEERE & CO	3040	8701.90.1035	AGR	846116

DEERE & CO	3055	8701.90.1040	AGR	866268	
DEERE & CO	3120	8701.90.1040	AGR	846116	
DEERE & CO	3130	8701.90.1040	AGR	846116	
DEERE & CO	3140	8701.90.1040	AGR	846116	
DEERE & CO	3150	8701.90.1040	AGR	846116	
DEERE & CO	3155	8701.90.1040	AGR	846116	
DEERE & CO	3255	8701.90.1045	AGR	866268	
DEERE & CO	4040	8701.90.1040	AGR	846116	
DEERE & CO	4050	8701.90.1045	AGR	846116	
DEERE & CO	4240	8701.90.1045	AGR	846116	
DEERE & CO	4250	8701.90.1050	AGR	846116	
DEERE & CO	4440	8701.90.1050	AGR	846116	
DEERE & CO	4450	8701.90.1055	AGR	846116	
DEERE & CO	4640	8701.90.1055	AGR	846116	
DEERE & CO	4650	8701.90.1060	AGR	846116	
DEERE & CO	4840	8701.90.1065	AGR	846116	
DEERE & CO	4850	8701.90.1065	AGR	846116	
DEERE & CO	8430	8701.90.1060	AGR	846116	
DEERE & CO	8560	8701.90.1065	AGR	846116	
DEERE & CO	8630	8701.90.1065	AGR	846116	
DEERE & CO	8760	8701.90.1065	AGR	846116	
DEERE & CO	8960	8701.90.1065	AGR	846116	
FENDT	380	8701.90.1040	AGR	811315	USED WITH TREE SHAKER
FIATALLIS	FD 9	8701.30.1015	AGR	896280	ALSO 053359
FIATALLIS	FD 14C	8701.30.1050	AGR	896280	ALSO 056714
FORD	9030	8701.90.1045	AGR	854825	
FORD NEW HOLLAND	250C	8701.90.1030	AGR	860083	L.A. DISTRICT RULING
FORD NEW HOLLAND	250C	8701.90.1030	AGR	891545	ALSO 860083
FORD NEW HOLLAND	260C	8701.90.1030	AGR	860083	L.A. DISTRICT RULING
FORD NEW HOLLAND	260C	8701.90.1030	AGR	891545	ALSO 860083
FORD NEW HOLLAND	345C	8701.90.1030	AGR	860083	L.A. DISTRICT RULING
FORD NEW HOLLAND	345D	8701.90.1030	AGR	891545	LOADER IS 8428
FORD NEW HOLLAND	445C	8701.90.1030	AGR	860083	L.A. DISTRICT RULING
FORD NEW HOLLAND	445D	8701.90.1030	AGR	891545	LOADER IS 8428
FORD NEW HOLLAND	545C	8701.90.1030	AGR	860083	L.A. DISTRICT RULING
FORD NEW HOLLAND	545D	8701.90.1030	AGR	891545	LOADER IS 8428
FORD NEW HOLLAND	1215	8701.90.1005	AGR	891545	
FORD NEW HOLLAND	1220	8701.90.1005	AGR	891545	
FORD NEW HOLLAND	1320	8701.90.1005	AGR	891545	
FORD NEW HOLLAND	1520	8701.90.1005	AGR	891545	
FORD NEW HOLLAND	1620	8701.90.1010	AGR	891545	
FORD NEW HOLLAND	1715	8701.90.1010	AGR	891545	
FORD NEW HOLLAND	1720	8701.90.1010	AGR	891545	
FORD NEW HOLLAND	1920	8701.90.1010	AGR	891545	
FORD NEW HOLLAND	2120	8701.90.1015	AGR	891545	
FORD NEW HOLLAND	3415	8701.90.1015	AGR	891545	
FORD NEW HOLLAND	3230	8701.90.10	AGR	951043	SUIT. FOR USE DISCUSSED
FORD NEW HOLLAND	3230	8701.90.1015	AGR	891545	ALSO 951043
FORD NEW HOLLAND	3430	8701.90.1015	AGR	891545	
FORD NEW HOLLAND	3830	8701.90.1030	AGR	891545	
FORD NEW HOLLAND	3930	8701.90.1030	AGR	891545	

FORD NEW HOLLAND	4030	8701.90.1030	AGR	891545	
FORD NEW HOLLAND	4230	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	4430	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	4630	8701.90.10	AGR	951043	SUIT. FOR USE DISCUSSED
FORD NEW HOLLAND	4630	8701.90.1030	AGR	891545	ALSO 951043
FORD NEW HOLLAND	4830	8701.90.10	AGR	951043	SUIT. FOR USE DISCUSSED
FORD NEW HOLLAND	4835	8701.90.1030	AGR	818306	
FORD NEW HOLLAND	5030	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	5530	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	5610	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	5635	8701.90.1035	AGR	818306	
FORD NEW HOLLAND	5640	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	6530	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	6610	8701.90.10	AGR	951043	SUIT. FOR USE DISCUSSED
FORD NEW HOLLAND	6610	8701.90.1035	AGR	891545	ALSO 951043
FORD NEW HOLLAND	6635	8701.90.1035	AGR	818306	
FORD NEW HOLLAND	6640	8701.90.1035	AGR	891545	
FORD NEW HOLLAND	7365	8701.90.1040	AGR	818306	
FORD NEW HOLLAND	7530	8701.90.1040	AGR	891545	
FORD NEW HOLLAND	7610	8701.90.1040	AGR	891545	
FORD NEW HOLLAND	7740	8701.90.1040	AGR	891545	
FORD NEW HOLLAND	7810	8701.90.10	AGR	951043	SUIT. FOR USE DISCUSSED
FORD NEW HOLLAND	7810	8701.90.1040	AGR	891545	ALSO 951043
FORD NEW HOLLAND	7840	8701.90.1040	AGR	891545	
FORD NEW HOLLAND	8160	8701.90.1040	AGR	818306	
FORD NEW HOLLAND	8240	8701.90.1040	AGR	891545	
FORD NEW HOLLAND	8260	8701.90.1045	AGR	818306	
FORD NEW HOLLAND	8340	8701.90.1045	AGR	891545	
FORD NEW HOLLAND	8360	8701.90.1045	AGR	818306	
FORD NEW HOLLAND	8560	8701.90.1050	AGR	818306	
FORD NEW HOLLAND	8670	8701.90.1055	AGR	891545	
FORD NEW HOLLAND	8770	8701.90.1055	AGR	891545	
FORD NEW HOLLAND	8870	8701.90.1065	AGR	891545	
FORD NEW HOLLAND	8970	8701.90.1065	AGR	891545	
FORD NEW HOLLAND	9030	8701.90.1045	AGR	891545	
FORD NEW HOLLAND	9280	8701.90.1070	AGR	891545	
FORD NEW HOLLAND	9480	8701.90.1070	AGR	891545	
FORD NEW HOLLAND	9680	8701.90.1070	AGR	891545	
FORD NEW HOLLAND	9880	8701.90.1070	AGR	891545	
FORD NEW HOLLAND	CM222	8701.90.50	OTH	956372	
FORD NEW HOLLAND	CM224	8701.90.50	OTH	956372	
FORD NEW HOLLAND	CM272	8701.90.50	OTH	956372	
FORD NEW HOLLAND	CM274	8701.90.50	OTH	956372	
FORD NEW HOLLAND	GT65	8701.90.1005	AGR	896462	
FORD NEW HOLLAND	GT75	8701.90.1005	AGR	896462	
FORD NEW HOLLAND	GT85	8701.90.1005	AGR	896462	
FORD NEW HOLLAND	GT95	8701.90.1005	AGR	896462	
FORMATIC	2	8701.30.5015	OTH	840723	SNOW GROOMER
FORMATIC	4	8701.30.50	OTH	085424	TRAILER AS ACCESSORY
HONDA	H5103	8701.90.10	AGR	951506	
HONDA	H6522	8701.90.10	AGR	951506	
HONDA	H4514H	8901.90.50	OTH	957627	LAWN TRACTOR

IOCHPE-MAXION	235/2N	8701.90.1030	AGR	892754	
IOCHPE-MAXION	275/2N	8701.90.1035	AGR	892754	
IOCHPE-MAXION	275/4N	8701.90.1035	AGR	892754	
IOCHPE-MAXION	265/2N	8701.90.1030	AGR	892754	
J.I. CASE	380	8701.90.1030	AGR	850866	
J.I. CASE	385	8701.90.1015	AGR	850866	
J.I. CASE	395	8701.90.1015	AGR	863895	
J.I. CASE	395	8701.90.1015	AGR	891546	ALSO 863895
J.I. CASE	485	8701.90.1030	AGR	850866	
J.I. CASE	495	8701.90.1030	AGR	863895	
J.I. CASE	495	8701.90.1030	AGR	891546	ALSO 863895
J.I. CASE	585	8701.90.1030	AGR	850866	
J.I. CASE	595	8701.90.1030	AGR	863895	
J.I. CASE	595	8701.90.1030	AGR	891546	ALSO 863895
J.I. CASE	685	8701.90.1035	AGR	850866	
J.I. CASE	695	8701.90.1035	AGR	863895	
J.I. CASE	695	8701.90.1035	AGR	891546	ALSO 863895
J.I. CASE	885	8701.90.1035	AGR	850866	
J.I. CASE	895	8701.90.1035	AGR	863895	
J.I. CASE	895	8701.90.1035	AGR	891546	ALSO 863895
J.I. CASE	995	8701.90.1040	AGR	863895	
J.I. CASE	995	8701.90.1040	AGR	891546	ALSO 863895
J.I. CASE	1120	8701.90.1005	AGR	891546	
J.I. CASE	1130	8701.90.1010	AGR	891546	
J.I. CASE	1140	8701.90.1010	AGR	891546	
J.I. CASE	1896	8701.90.1040	AGR	850866	
J.I. CASE	2096	8701.90.1045	AGR	850866	
J.I. CASE	2130	8701.90.1030	AGR	868761	
J.I. CASE	2140	8701.90.1030	AGR	868761	
J.I. CASE	2150	8701.90.1035	AGR	868761	
J.I. CASE	3220	8701.90.1030	AGR	800458	FORMERLY 495
J.I. CASE	3230	8701.90.1030	AGR	800458	FORMERLY 595
J.I. CASE	4210	8701.90.1035	AGR	800458	FORMERLY 695
J.I. CASE	4230	8701.90.1035	AGR	800458	FORMERLY 895
J.I. CASE	4240	8701.90.1040	AGR	800458	FORMERLY 995
J.I. CASE	5120	8701.90.1035	AGR	850866	
J.I. CASE	5130	8701.90.1040	AGR	850866	
J.I. CASE	5140	8701.90.1040	AGR	850866	
J.I. CASE	5220	8701.90.1040	AGR	891546	
J.I. CASE	5230	8701.90.1040	AGR	891546	
J.I. CASE	5240	8701.90.1045	AGR	891546	
J.I. CASE	5250	8701.90.1045	AGR	891546	
JONSERED IRON HORSE		8701.10.0000	PED	961255	PED. CONTROLLED TRACTOR
KASSBOHRER	PB110	8701.30.5015	OTH	A87733	
KASSBOHRER	PB160	8701.30.5030	OTH	A87733	
KASSBOHRER	PB220	8701.30.5045	OTH	A87733	
KASSBOHRER	PB230	8701.30.5045	OTH	A87733	
KASSBOHRER	PB280	8701.30.5060	OTH	A87733	
KASSBOHRER	PB300	8701.30.5060	OTH	A87733	
KASSBOHRER	PB330	8701.30.5060	OTH	A87733	

KLAUSS-MAFFEI	PTS1	8701.90.50	OTH	089995	PLANE TRANSPORT TRACTOR
KLAUSS-MAFFEI	PTS2	8701.90.50	OTH	089995	PLANE TRANSPORT TRACTOR
KUBOTA	B20	8701.90.1005	AGR	837888	MARUBENI AMERICAN
KUBOTA	L5450	8701.90.1030	AGR	837427	MARUBENI AMERICAN
KUEPPER-WEISSER	SX360	8701.90.5020	OTH	A80253	
KUEPPER-WEISSER	SX600	8701.90.5025	OTH	A80253	
MASSEY-FERGUSON	30E	8701.90.10	AGR	951434	
MASSEY-FERGUSON	40E	8701.90.10	AGR	951434	
MASSEY-FERGUSON	50E	8701.90.10	AGR	951434	
MASSEY-FERGUSON	50EX	8701.90.10	AGR	951434	
MASSEY-FERGUSON	50H	8701.90.50	OTH	957033	MODIFIES 951434
MASSEY-FERGUSON	50HX	8701.90.50	OTH	957033	MODIFIES 951434
MASSEY-FERGUSON	60HX	8701.90.50	OTH	951434	
MASSEY-FERGUSON	231	8701.90.1015	AGR	833747	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	231	8701.90.1015	AGR	895631	ALSO 833747
MASSEY-FERGUSON	240	8701.90.1015	AGR	895631	ALSO 800403
MASSEY-FERGUSON	253	8701.90.1030	AGR	895631	ALSO 829966
MASSEY-FERGUSON	261	8701.90.1030	AGR	868254	DETROIT RULING
MASSEY-FERGUSON	261	8701.90.1030	AGR	895631	ALSO 868254
MASSEY-FERGUSON	261	8701.90.1030	AGR	895631	ALSO 868254
MASSEY-FERGUSON	263	8701.90.1030	AGR	C87671	
MASSEY-FERGUSON	271	8701.90.1030	AGR	D81835	
MASSEY-FERGUSON	281	8701.90.1035	AGR	D81832	
MASSEY-FERGUSON	283	8701.90.1035	AGR	895631	ALSO 811712
MASSEY-FERGUSON	354	8701.90.1030	AGR	879956	
MASSEY-FERGUSON	354	8701.90.1030	AGR	895631	ALSO 879956
MASSEY-FERGUSON	362	8701.90.1030	AGR	848692	
MASSEY-FERGUSON	362	8701.90.1030	AGR	895631	ALSO 848692
MASSEY-FERGUSON	364S	8701.90.1030	AGR	839954	OGDENSBURG RULING
MASSEY-FERGUSON	364S	8701.90.1030	AGR	895631	ALSO 839954
MASSEY-FERGUSON	374S	8701.90.1030	AGR	839954	OGDENSBURG RULING
MASSEY-FERGUSON	374S	8701.90.1030	AGR	895631	ALSO 839954
MASSEY-FERGUSON	375	8701.90.1030	AGR	895631	ALSO 819104
MASSEY-FERGUSON	383	8701.90.1035	AGR	895631	ALSO 819104
MASSEY-FERGUSON	384S	8701.90.1035	AGR	839954	OGDENSBURG RULING
MASSEY-FERGUSON	384S	8701.90.1035	AGR	895631	ALSO 839954
MASSEY-FERGUSON	390	8701.90.1035	AGR	895631	ALSO 819104
MASSEY-FERGUSON	390T	8701.90.1040	AGR	839438	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	390T	8701.90.1040	AGR	895631	ALSO 839438
MASSEY-FERGUSON	393	8701.90.1040	AGR	872660	
MASSEY-FERGUSON	393	8701.90.1040	AGR	895631	ALSO 872660
MASSEY-FERGUSON	394S	8701.90.1035	AGR	839954	OGDENSBURG RULING
MASSEY-FERGUSON	394S	8701.90.1035	AGR	895631	ALSO 839954
MASSEY-FERGUSON	396	8701.90.1040	AGR	874397	
MASSEY-FERGUSON	396	8701.90.1040	AGR	895631	ALSO 874397
MASSEY-FERGUSON	398	8701.90.1035	AGR	895631	ALSO 819104
MASSEY-FERGUSON	399	8701.90.1040	AGR	895631	ALSO 819104
MASSEY-FERGUSON	1120	8701.90.1005	AGR	801178	
MASSEY-FERGUSON	1125	8701.90.1010	AGR	871146	
MASSEY-FERGUSON	1140	8701.90.1010	AGR	859178	
MASSEY-FERGUSON	1145	8701.90.1010	AGR	859178	
MASSEY-FERGUSON	1160	8701.90.1015	AGR	867051	

MASSEY-FERGUSON	1160	8701.90.1015	AGR	895631	ALSO 867051
MASSEY-FERGUSON	1165	8701.90.1015	AGR	E80788	
MASSEY-FERGUSON	1180	8701.90.1030	AGR	871145	
MASSEY-FERGUSON	1180	8701.90.1030	AGR	895631	ALSO 871145
MASSEY-FERGUSON	1190	8701.90.1030	AGR	871170	
MASSEY-FERGUSON	1190	8701.90.1030	AGR	895631	ALSO 871170
MASSEY-FERGUSON	1205	8701.90.1005	AGR	A80322	
MASSEY-FERGUSON	1210	8701.90.1005	AGR	881977	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	1210	8701.90.1005	AGR	895631	ALSO 881977
MASSEY-FERGUSON	1215	8701.90.1005	AGR	A80322	
MASSEY-FERGUSON	1220	8701.90.1005	AGR	881977	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	1220	8701.90.1006	AGR	895631	ALSO 881977
MASSEY-FERGUSON	1225	8701.90.1005	AGR	C83335	
MASSEY-FERGUSON	1230	8701.90.1010	AGR	881977	
MASSEY-FERGUSON	1230	8701.90.1010	AGR	895631	ALSO 881977
MASSEY-FERGUSON	1235	8701.90.1010	AGR	B81506	
MASSEY-FERGUSON	1240	8701.90.1010	AGR	882099	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	1240	8701.90.1010	AGR	895631	ALSO 882099
MASSEY-FERGUSON	1250	8701.90.1010	AGR	882099	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	1250	8701.90.1010	AGR	895631	ALSO 882099
MASSEY-FERGUSON	1260	8701.90.1015	AGR	882099	STAT ERROR IN ORIGINAL
MASSEY-FERGUSON	1260	8701.90.1015	AGR	895631	ALSO 882099
MASSEY-FERGUSON	2210	8701.90.1030	AGR	D80034	
MASSEY-FERGUSON	2220	8701.90.1030	AGR	D80032	
MASSEY-FERGUSON	3065	8701.90.1035	AGR	880132	
MASSEY-FERGUSON	3065	8701.90.1035	AGR	895631	ALSO 880132
MASSEY-FERGUSON	3075	8701.90.1040	AGR	890967	
MASSEY-FERGUSON	3075	8701.90.1040	AGR	895631	ALSO 890967
MASSEY-FERGUSON	3120	8701.90.1045	AGR	850774	
MASSEY-FERGUSON	3120	8701.90.1045	AGR	895631	ALSO 850774
MASSEY-FERGUSON	3140	8701.90.1045	AGR	848810	
MASSEY-FERGUSON	3140	8701.90.1045	AGR	895631	ALSO 848810
MASSEY-FERGUSON	3660	8701.90.1055	AGR	850774	
MASSEY-FERGUSON	3660	8701.90.1055	AGR	895631	ALSO 850774
MASSEY-FERGUSON	3670	8701.90.1055	AGR	875644	
MASSEY-FERGUSON	3670	8701.90.1055	AGR	895631	ALSO 875644
MASSEY-FERGUSON	3690	8701.90.1060	AGR	865613	
MASSEY-FERGUSON	3690	8701.90.1060	AGR	895631	ALSO 865613
MASSEY-FERGUSON	4225	8701.90.1030	AGR	B84462	
MASSEY-FERGUSON	4233	8701.90.1035	AGR	D88044	
MASSEY-FERGUSON	4235	8701.90.1035	AGR	B80644	
MASSEY-FERGUSON	4245	8701.90.1035	AGR	B80937	
MASSEY-FERGUSON	4243	8701.90.1035	AGR	B88296	
MASSEY-FERGUSON	4253	8701.90.1040	AGR	B85259	
MASSEY-FERGUSON	4255	8701.90.1040	AGR	B80938	
MASSEY-FERGUSON	4263	8701.90.1040	AGR	B85260	
MASSEY-FERGUSON	4270	8701.90.1040	AGR	B82611	
MASSEY-FERGUSON	6150	8701.90.1040	AGR	808032	
MASSEY-FERGUSON	6170	8701.90.1040	AGR	808089	
MASSEY-FERGUSON	6180	8701.90.1045	AGR	808090	
MASSEY-FERGUSON	6255	8701.90.1040	AGR	D88043	
MASSEY-FERGUSON	6265	8701.90.1040	AGR	D88043	
MASSEY-FERGUSON	6270	8701.90.1045	AGR	D88041	
MASSEY-FERGUSON	6280	8701.90.1045	AGR	D88041	
MASSEY-FERGUSON	6290	8701.90.1050	AGR	D88041	



MASSEY-FERGUSON	8120	8701.90.1050	AGR	808091	
MASSEY-FERGUSON	8140	8701.90.1055	AGR	808030	
MASSEY-FERGUSON	8150	8701.90.1055	AGR	808031	
MASSEY-FERGUSON	8160	8701.90.1060	AGR	808092	
MASSEY-FERGUSON	8220	8701.90.1050	AGR	D89199	
MASSEY-FERGUSON	8240	8701.90.1055	AGR	D89199	
MASSEY-FERGUSON	8250	8701.90.1060	AGR	D89199	
PELLENC	3400	8701.90.1030	AGR	D88141	
PONY	PONY	8701.90.5015	OTH	858518	MULTI-PURPOSE TRACTOR
PRINOTH	T2S	8701.30.5030	OTH	A88387	SNOW GROOMING TRACTOR
STEYR	93 TK	8701.90.1065	AGR	892309	
TIMBERJACK	225A	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	230A	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	240A	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	380C	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	450C	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	480C	8701.90.1001	AGR	886165	LOG SKIDDER
TIMBERJACK	933C	8701.90.1001	AGR	886165	CLAMBUNK SKIDDER
TIMBERJACK	933C	8701.90.1001	AGR	848765	CLAMBUNK SKIDDER
UNIMOG	U90	8701.90.1035	AGR	E81125	
UNIMOG	U140	8701.90.1035	AGR	E81125	
UNIMOG	U1400	8701.90.1050	AGR	E81124	
UNIMOG	U1450	8701.90.1050	AGR	E81124	
UNIMOG	U1600	8701.90.1050	AGR	E81124	
UNIMOG	U1650	8701.90.1050	AGR	E81124	
UNIMOG	U2100	8701.90.1060	AGR	E81123	
UNIMOG	U2150	8701.90.1060	AGR	E81123	
UNIMOG	U2400	8701.90.1060	AGR	E81123	
UNIMOG	U2450	8701.90.1060	AGR	E81123	
URSUS	912	8701.90.10	AGR	954495	
URSUS	914	8701.90.10	AGR	954495	
URSUS	1012	8701.90.10	AGR	954495	
URSUS	1014	8701.90.10	AGR	954495	
URSUS	1222	8701.90.10	AGR	954495	
URSUS	1224	8701.90.10	AGR	954495	
URSUS	1614	8701.90.10	AGR	954495	
WHITE	6410	8701.90.1035	AGR	C86443	
WHITE	6510	8701.90.1040	AGR	C86619	
WHITE	6710	8701.90.1040	AGR	C86442	
WHITE	6810	8701.90.1045	AGR	C86620	
WHITE	8310	8701.90.1050	AGR	C86441	
WHITE	8410	8701.90.1055	AGR	C86622	
YANMAR	TC8	8701.10.0000	PED	846057	PEDESTRIAN CONTROLLED
YANMAR	TC11	8701.10.0000	PED	846057	PEDESTRIAN CONTROLLED

## **Additional Information**

### **The Internet**

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>

### **Customs Regulations**

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

### **Customs Bulletin**

The *Customs Bulletin and Decisions* ("*Customs Bulletin*") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

## Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

## Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00.
- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior

executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.

- *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.
- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

## Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the “*What Every Member of the Trade Community Should Know About...*” series. As of the date of this publication, the subjects listed below were available.

- <sup>4</sup> 1. Customs Value (15/96, <sup>4</sup>Revised 12/99)
- <sup>1</sup> 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)
- <sup>1</sup> 3. NAFTA for Textiles & Textile Articles (5/14/96)
- 4. Buying & Selling Commissions (16/96, Revised 1/2000)
- <sup>1</sup> 5. Fibers & Yarn (8/96)
- <sup>3</sup> 6. Textile & Apparel Rules of Origin (110/96, Revised 11/98)
- <sup>1</sup> 7. Mushrooms (10/96)
- <sup>1</sup> 8. Marble (11/96)
- <sup>1</sup> 9. Peanuts (11/96)
- 10. Bona Fide Sales & Sales for Exportation (111/96, Revised 1/2000)
- <sup>2</sup> 11. Caviar (2/97)

- <sup>2</sup> 12. Granite (2/97)
- <sup>2</sup> 13. Distinguishing Bolts from Screws (5/97)
- <sup>2</sup> 14. Internal Combustion Piston Engines (5/97)
- <sup>2</sup> 15. Vehicles, Parts and Accessories (5/97)
- <sup>2</sup> 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- <sup>2</sup> 17. Tariff Classification (11/97)
- <sup>2</sup> 18. Classification of Festive Articles (11/97)
- <sup>3</sup> 19. Ribbons & Trimmings (1/98)
- <sup>3</sup> 20. Agriculture Actual Use (1/98)
- <sup>3</sup> 21. Reasonable Care (1/98)
- <sup>3</sup> 22. Footwear (1/98)
- <sup>3</sup> 23. Drawback (3/98)
- <sup>3</sup> 24. Lamps, Lighting and Candle Holders (3/98)
- <sup>3</sup> 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- <sup>3</sup> 26. Rules of Origin (5/98)
- <sup>3</sup> 27. Records and Recordkeeping Requirements (6/98)
- <sup>3</sup> 28. ABC's of Prior Disclosure (6/98)
- <sup>3</sup> 29. Gloves, Mittens and Mitts (6/98)
- <sup>3</sup> 30. Waste & Scrap under Chapter 81 (6/98)
- <sup>3</sup> 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- <sup>3</sup> 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- <sup>4</sup> 33. Knit to Shape Apparel Products (1/99)
- <sup>4</sup> 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- <sup>4</sup> 35. Customs Enforcement of Intellectual Property Rights (6/99)
- <sup>4</sup> 36. Classification of Children's Apparel (6/99)
- <sup>4</sup> 37. Accreditation of Laboratories and Gaugers (<sup>4</sup>9/99, Revised 3/2000)
- <sup>4</sup> 38. Classification of Sets (9/99)
- <sup>4</sup> 39. Marking Requirements for Wearing Apparel (9/99)
- <sup>4</sup> 40. Fiber Trade Names & Generic Terms (11/99)
- <sup>4</sup> 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- 43. Soldering and Welding Machines and Apparatus (1/2000)
- 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00, Revised 3/2000)
- 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- 48. Customs Brokers (3/2000)
- 49. Proper Deductions for Freight and Other Costs from Customs Value (3/2000)
- 50. Table and Kitchen Glassware (3/2000)
- 51. Coated Nonalloy Flat-Rolled Steel (3/2000)
- 52. Customs Administrative Enforcement Process: Fines, Penalties, Forfeitures and Liquidated Damages (4/2000)
- 53. Wadding, Gauze, Bandages & Similar Articles (HTSUS 3005) (4/2000)

- 54. Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 and 8430) (4/2000)

■ indicates publications which are, or will be, available for downloading from the Customs web site on the Internet: <http://www.customs.gov>.

<sup>1</sup> denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

<sup>2</sup> denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

<sup>3</sup> denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998.

<sup>4</sup> denotes reprinted in *33 Customs Bulletin No. 51*, December 22, 1999

Check the Customs Internet web site for more recent publications.

## Value Publications

*Customs Valuation under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Customs Service Internet web site.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

## **“Your Comments are Important”**

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

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